

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2022



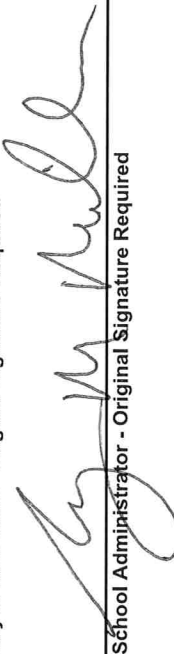
President of the Board - Original Signature Required

Date 6/21/22



Secretary of the Board - Original Signature Required

Date 6/21/22



Chief School Administrator - Original Signature Required

Date 6/21/22

Heidi A Orth

(610)944-8111 Extn :1205

Contact Person

Telephone

Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2022-2023 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fleetwood Area SD	COUNTY : Berks	AUN : 114062503
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2022-2023 (compared to 2021-2022) ?

Yes ☒
No ☐

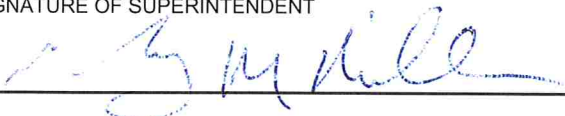
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$51004763
Ending Unassigned Fund Balance	\$3097202
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.07%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒
No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 7/6/22
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Fleetwood Area SD	County : Berks	AUN Number : 114062503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/10/2022
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DUE DATE:
IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is appropriated to guard against unforeseen increases in special education and facilities costs.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance is maintained to ensure fiscal compliance with district board policy and to offset shortfalls in revenues as needed.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance is secured to offset costs associated with increases in the employer share of retirement.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	844,819	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,097,201	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,942,020</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	31,325,774	
7000 Revenue from State Sources	16,651,542	
8000 Revenue from Federal Sources	2,727,448	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$50,704,764</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$54,646,784</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	27,036,198
6112 Interim Real Estate Taxes	102,000
6113 Public Utility Realty Taxes	29,800
6114 Payments in Lieu of Current Taxes - State / Local	26
6140 Current Act 511 Taxes - Flat Rate Assessments	56,000
6150 Current Act 511 Taxes - Proportional Assessments	2,760,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	575,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	129,750
6800 Revenues from Intermediary Sources / Pass-Through Funds	427,000
6910 Rentals	125,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	60,000
REVENUE FROM LOCAL SOURCES	\$31,325,774
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,598,168
7112 Basic Education Funding-Social Security	944,840
7160 Tuition for Orphans Subsidy	125,000
7250 Migratory Children	160
7271 Special Education funds for School-Aged Pupils	1,708,158
7311 Pupil Transportation Subsidy	950,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	89,946
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	1,412,496
7505 Ready to Learn Block Grant	371,717
7820 State Share of Retirement Contributions	4,356,057
REVENUE FROM STATE SOURCES	\$16,651,542
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	371,868
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	69,254
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	13,465
8517 NCLB, Title IV - 21st Century Schools	28,989

LEA : 114062503 Fleetwood Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	402,966
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,840,906
REVENUE FROM FEDERAL SOURCES	\$2,727,448
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	50,704,764

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$27,036,198	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,412,496</u>	
Total Approx. Tax Revenue:	\$28,448,694	
Approx. Tax Levy for Tax Rate Calculation:	\$29,480,511	
	Berks	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$869,128,000	\$869,128,000
b. Real Estate Mills	33.3600	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,212,850,068	\$1,212,850,068
d. Assessed Value	\$877,135,100	\$877,135,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$28,994,110	\$28,994,110
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$28,994,110	\$28,994,110
(f Total * g)		
i. Base Mills Subject to Index	33.3600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.32387%	96.32387%
k. Tax Levy Needed	\$29,480,511	\$29,480,511
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	33.6100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$29,480,511	\$29,480,511
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$28,068,015
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$27,036,198
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$27,036,198	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,412,496</u>	
Total Approx. Tax Revenue:	\$28,448,694	
Approx. Tax Levy for Tax Rate Calculation:	\$29,480,511	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	34.8612	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$30,577,982	\$30,577,982
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$10,604.00	
Number of Homestead/Farmstead Properties	3942	3942
Median Assessed Value of Homestead Properties		\$110,000

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$27,036,198
Amount of Tax Relief for Homestead Exclusions	<u>\$1,412,496</u>
Total Approx. Tax Revenue:	\$28,448,694
Approx. Tax Levy for Tax Rate Calculation:	\$29,480,511
	Berks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,412,496	Lowering RE Tax Rate	\$0	\$1,412,496
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,412,496

2022-2023 Final General Fund Budget

Local Education Agency Tax Data

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REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511

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CODE

6111	Current Real Estate Taxes			Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills				
Berks	877,135,100	33.6100	29,480,511			96.32387%	
Totals:	877,135,100		29,480,511	- 1,412,496	= 28,068,015	X 96.32387%	= 27,036,198

	Rate		Estimated Revenue				
6120	Current Per Capita Taxes, Section 679			\$0.00		0	
6140	Current Act 511 Taxes– Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	56,000	56,000
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						56,000	56,000
6150	Current Act 511 Taxes– Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	2,300,000	2,300,000
6152	Current Act 511 Occupation Taxes			0.0000	0.0000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	430,000	430,000
6154	Current Act 511 Amusement Taxes			5.000%	0.000%	30,000	30,000
6155	Current Act 511 Business Privilege Taxes			0.0000	0.0000	0	0
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.0000	0.0000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0.0000	0.0000	0	0
Total Current Act 511 Taxes – Proportional Assessments						2,760,000	2,760,000
Total Act 511, Current Taxes							2,816,000

Act 511 Tax Limit -->	1,212,850,068	X	12	14,554,201
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Berks	33.3600	33.6100	0.75%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679					4.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					4.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate					4.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
6144	Current Act 511 Trailer Taxes					4.5%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					4.5%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					4.5%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					4.5%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6152	Current Act 511 Occupation Taxes					4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	4.5%				
6155	Current Act 511 Business Privilege Taxes					4.5%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					4.5%				
6157	Current Act 511 Mercantile Taxes					4.5%				
6159	Current Act 511 Taxes, Other Proportional Assessments					4.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,767,742
1200 Special Programs - Elementary / Secondary	8,370,965
1300 Vocational Education	2,208,540
1400 Other Instructional Programs - Elementary / Secondary	6,466
1500 Nonpublic School Programs	3,500
Total Instruction	\$31,357,213
2000 Support Services	
2100 Support Services - Students	1,713,243
2200 Support Services - Instructional Staff	2,286,623
2300 Support Services - Administration	2,521,877
2400 Support Services - Pupil Health	625,479
2500 Support Services - Business	623,920
2600 Operation and Maintenance of Plant Services	3,424,435
2700 Student Transportation Services	2,176,401
2800 Support Services - Central	513,765
2900 Other Support Services	30,000
Total Support Services	\$13,915,743
3000 Operation of Non-Instructional Services	
3200 Student Activities	741,759
3300 Community Services	7,500
Total Operation of Non-Instructional Services	\$749,259
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,611,190
5200 Interfund Transfers - Out	1,151,347
5900 Budgetary Reserve	220,011
Total Other Expenditures and Financing Uses	\$4,982,548
Total Estimated Expenditures and Other Financing Uses	\$51,004,763

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,894,706
200 Personnel Services - Employee Benefits	7,503,321
300 Purchased Professional and Technical Services	244,500
400 Purchased Property Services	7,049
500 Other Purchased Services	552,027
600 Supplies	554,370
800 Other Objects	11,769
Total Regular Programs - Elementary / Secondary	\$20,767,742
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,200,609
200 Personnel Services - Employee Benefits	2,226,220
300 Purchased Professional and Technical Services	846,345
400 Purchased Property Services	4,000
500 Other Purchased Services	2,046,328
600 Supplies	46,888
800 Other Objects	575
Total Special Programs - Elementary / Secondary	\$8,370,965
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	556,374
200 Personnel Services - Employee Benefits	358,350
400 Purchased Property Services	1,400
500 Other Purchased Services	1,270,063
600 Supplies	22,353
Total Vocational Education	\$2,208,540
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,500
200 Personnel Services - Employee Benefits	1,966
Total Other Instructional Programs - Elementary / Secondary	\$6,466
1500 <u>Nonpublic School Programs</u>	
500 Other Purchased Services	3,500
Total Nonpublic School Programs	\$3,500
Total Instruction	\$31,357,213
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	942,064
200 Personnel Services - Employee Benefits	515,286
300 Purchased Professional and Technical Services	244,793
500 Other Purchased Services	500
600 Supplies	10,600
Total Support Services - Students	\$1,713,243
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	718,154
200 Personnel Services - Employee Benefits	547,447
300 Purchased Professional and Technical Services	168,252
400 Purchased Property Services	476,900
500 Other Purchased Services	93,560
600 Supplies	243,310
700 Property	39,000
Total Support Services - Instructional Staff	\$2,286,623
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,414,588
200 Personnel Services - Employee Benefits	887,556
300 Purchased Professional and Technical Services	124,000
400 Purchased Property Services	709
500 Other Purchased Services	54,380
600 Supplies	17,614
800 Other Objects	23,030
Total Support Services - Administration	\$2,521,877
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	339,307
200 Personnel Services - Employee Benefits	266,435
300 Purchased Professional and Technical Services	1,300
400 Purchased Property Services	1,775
500 Other Purchased Services	1,500
600 Supplies	14,512
800 Other Objects	650
Total Support Services - Pupil Health	\$625,479
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	315,183
200 Personnel Services - Employee Benefits	205,771
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	3,216
500 Other Purchased Services	31,250
600 Supplies	1,500
800 Other Objects	7,000
Total Support Services - Business	\$623,920
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,248,124
200 Personnel Services - Employee Benefits	896,836
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	409,975
500 Other Purchased Services	110,500
600 Supplies	749,500
800 Other Objects	4,500
Total Operation and Maintenance of Plant Services	\$3,424,435
2700 <u>Student Transportation Services</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	33,160
200 Personnel Services - Employee Benefits	22,753
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	5,000
500 Other Purchased Services	2,107,348
600 Supplies	140
Total Student Transportation Services	\$2,176,401
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	306,146
200 Personnel Services - Employee Benefits	206,619
500 Other Purchased Services	1,000
Total Support Services - Central	\$513,765
2900 <u>Other Support Services</u>	
500 Other Purchased Services	30,000
Total Other Support Services	\$30,000
Total Support Services	\$13,915,743
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	383,589
200 Personnel Services - Employee Benefits	173,822
300 Purchased Professional and Technical Services	59,535
400 Purchased Property Services	4,176
500 Other Purchased Services	77,535
600 Supplies	31,447
800 Other Objects	11,655
Total Student Activities	\$741,759
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	7,500
Total Community Services	\$7,500
Total Operation of Non-Instructional Services	\$749,259
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	251,190
900 Other Uses of Funds	3,360,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,611,190
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,151,347
Total Interfund Transfers - Out	\$1,151,347
5900 <u>Budgetary Reserve</u>	
800 Other Objects	220,011

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$220,011
Total Other Expenditures and Financing Uses	\$4,982,548
TOTAL EXPENDITURES	\$51,004,763

LEA : 114062503 Fleetwood Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	7,000,000	5,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,000,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	40,000	30,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	118,000	116,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,158,000	\$5,646,000

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$8,158,000	\$5,646,000

LEA : 114062503 Fleetwood Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	16,675,000	13,315,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,099,900	1,278,894
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,443,387	6,784,887
0599 Other Noncurrent Liabilities	70,361,632	73,738,991
Total General Fund	\$94,579,919	\$95,117,772
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 114062503 Fleetwood Area SD			
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness	\$94,579,919	\$95,117,772	

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$94,579,919	\$95,117,772

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	544,819
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,097,202
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,642,021
5900 Budgetary Reserve	220,011
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,862,032